

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

PAUL KENNETH CROMAR,  
BARBARA ANN CROMAR,  
UTAH HOUSING FINANCE  
AGENCY,  
UNIVERSAL CAMPUS FEDERAL  
CREDIT UNION,  
STATE OF UTAH, TAX  
COMMISSION,  
AND UTAH COUNTY, UTAH

Defendants.

Case No. 2:17-cv-01223-RJS

**DEFAULT JUDGMENT AGAINST  
PAUL KENNETH CROMAR,  
BARBARA ANN CROMAR, AND  
UNIVERSAL CAMPUS FEDERAL  
CREDIT UNION**

This matter is before the Court on the United States' Motion for Default Judgment against Paul Kenneth Cromar, Barbara Ann Cromar, and Universal Campus Federal Credit Union. For the reasons stated in the United States' Motion, the Court finds that default judgment against these Defendants is warranted. Accordingly, IT IS HEREBY ORDERED that:

1. The United States' Motion is GRANTED;
2. Judgment is hereby entered in favor of the United States and against Defendant Paul Kenneth Cromar in the amount of \$1,053,028.65, plus statutory interest under 26 U.S.C. §§ 6621 and 6622 and other statutory additions as provided by law from November 21, 2017 until paid;

3. The United States has a perfected lien interest in all property and rights to property belonging to Defendant Paul Kenneth Cromar, including the real property located at 9870 N. Meadow Drive, Cedar Hills, Utah 84062-9430 (“the Subject Property”)
4. As a result of their default, Defendants Barbara Ann Cromar and Universal Campus Federal Credit Union have no interest in the Subject Property or the sale proceeds therefrom;
5. The United States’ federal tax liens on the Subject Property are foreclosed, and the Subject Property shall be sold pursuant to 26 U.S.C. § 7403 and 28 U.S.C. § 2001.
6. The United States shall submit an order of foreclosure and judicial sale consistent with this Order and Court’s Order approving the Stipulation between the United States and Utah County, Utah (ECF No. 36);
7. The United States is awarded its costs.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

---

Robert J. Shelby  
United States District Judge